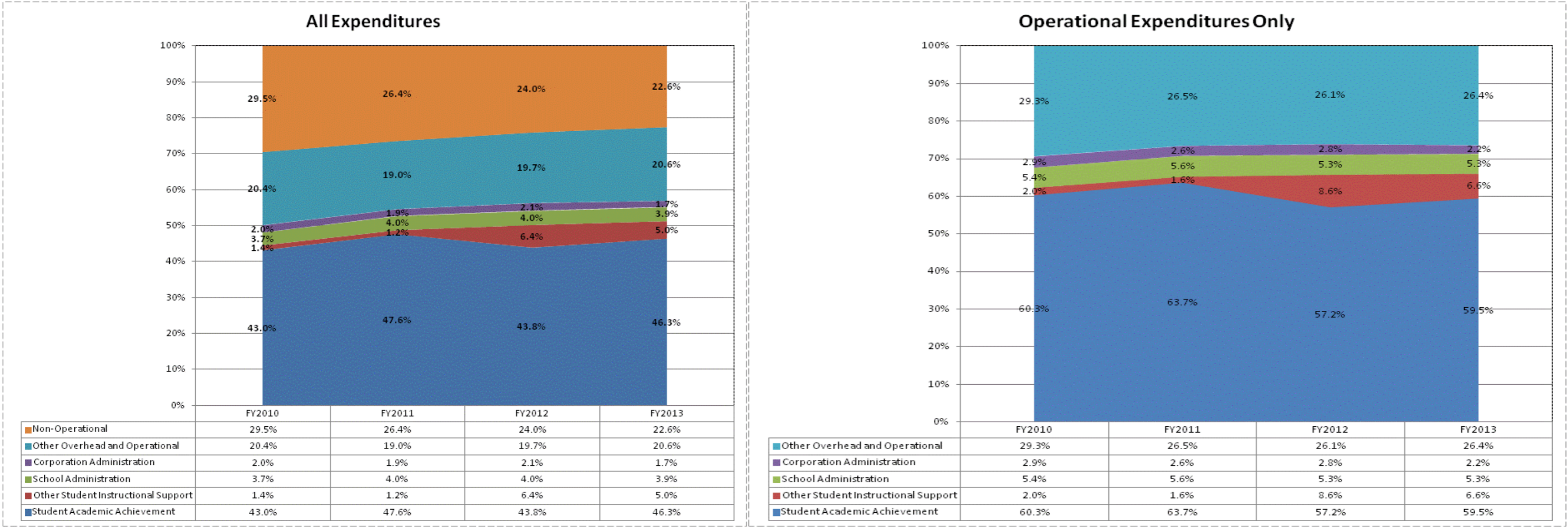


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
South Gibson School Corp (2765)

South Gibson School Corp (2765)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$9,356,509	55.2%	\$9,463,486	45.3%	\$9,234,883	43.8%	\$9,980,110	46.3%
Student Instructional Support	\$795,336	4.7%	\$1,108,006	5.3%	\$2,188,120	10.4%	\$1,911,569	8.9%
Overhead and Operational	\$3,647,076	21.5%	\$4,630,251	22.1%	\$4,596,194	21.8%	\$4,790,634	22.2%
Nonoperational	\$3,160,862	18.6%	\$5,706,843	27.3%	\$5,072,428	24.0%	\$4,858,281	22.6%
Grand Total	\$16,959,782		\$20,908,587		\$21,091,626		\$21,540,594	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	59.9%	50.6%	54.2%	55.2%



School Corporation Expenditures by Expenditure Type
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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$401,949	\$336,440	\$429,275	N/A	7%	28%
11100 Regular Programs; Elementary	\$3,850,427	\$2,469,903	\$2,402,335	\$2,475,023	-36%	0%	3%
11200 Regular Programs; Middle/Junior High	\$0	\$2,387,130	\$2,258,613	\$2,222,962	N/A	-7%	-2%
11300 Regular Programs; High School	\$1,847,662	\$1,883,280	\$1,847,418	\$1,830,181	-1%	-3%	-1%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$91,426	\$59,923	\$60,266	N/A	-34%	1%
11420 Vocational Education; Agriculture B	\$81,724	\$105,288	\$95,929	\$94,334	15%	-10%	-2%
11450 Vocational Education; Consumer and Homemaking	\$50,059	\$32,125	\$34,584	\$34,998	-30%	9%	1%
12110 Gifted And Talented; Gifted and Talented	\$8,921	\$34,589	\$10,497	\$0	-100%	-100%	-100%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$29,279	\$35,041	N/A	N/A	20%
12210 Mental Disabilities; Mild Mental Disabilities	\$34,977	\$49,492	\$86,714	\$86,684	148%	75%	0%
12220 Mental Disabilities; Moderate Mental Disabilities	\$51,525	\$78,844	\$122,826	\$135,388	163%	72%	10%
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$347,465	\$352,184	N/A	N/A	1%
12330 Physical Impairment; Visual Impairment	\$0	\$0	\$83,824	\$144,023	N/A	N/A	72%
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$14,961	\$26,279	N/A	N/A	76%
12510 Culturally Different; Communication Disorders	\$96,978	\$141,047	\$31,642	\$0	-100%	-100%	-100%
12520 Culturally Different; Compensatory	\$413	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$32,428	\$131,045	\$410,010	\$431,226	> 500%	229%	5%
12710 Equal Opportunity At Risk	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12810 Special Education Preschool	\$0	\$0	\$68,886	\$78,140	N/A	N/A	13%
14100 Summer School Programs; Elementary	\$0	\$0	\$0	\$3,014	N/A	N/A	N/A
14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$0	\$455	N/A	N/A	N/A
14300 Summer School Programs; High School	\$17,429	\$15,836	\$22,535	\$18,458	6%	17%	-18%
16100 Remediation Testing	\$92,083	\$96,816	\$77,900	\$84,148	-9%	-13%	8%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$354,375	\$631,184	\$5,493	\$4,908	-99%	-99%	-11%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$0	\$132,459	\$222,505	N/A	N/A	68%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$5,969	\$4,861	N/A	N/A	-19%
22130 Improvement of Instruction; Instructional Staff Training	\$18,579	\$31,995	\$29,089	\$33,280	79%	4%	14%
22210 Library/Media Services; Service Area Direction	\$0	\$82,311	\$79,726	\$79,963	N/A	-3%	0%
22220 Library/Media Services; School Library	\$20,248	\$51,562	\$63,060	\$74,137	266%	44%	18%
22230 Library/Media Services; Audiovisual	\$3,084	\$2,906	\$13,518	\$3,711	20%	28%	-73%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$93,595	\$135,876	\$165,437	\$190,881	104%	40%	15%
22360 Instruction, Related Technology; Network Support	\$661,799	\$423,844	\$267,517	\$427,443	-35%	1%	60%
22900 Other Support Service, Instructional Staff	\$0	\$141	\$2,346	\$2,346	N/A	> 500%	0%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$161,315	\$184,898	\$128,485	\$393,996	144%	113%	207%
26497 2007 Account Code - Teachers Retirement Fund	\$317,387	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$7,795,010	\$9,463,486	\$9,234,883	\$9,980,110	28%	5%	8%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$0	\$10,000	N/A	N/A	N/A
21220 Guidance Services; Counseling Services	\$0	\$106,119	\$90,737	\$87,623	N/A	-17%	-3%
21340 Health Services; Nurse Services	\$84,930	\$131,359	\$141,326	\$141,650	67%	8%	0%
21410 Psychological Services; Service Area Direction	\$0	\$0	\$69,661	\$97,378	N/A	N/A	40%
21420 Psychological Testing	\$0	\$0	\$113,764	\$131,919	N/A	N/A	16%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$225,945	\$272,774	N/A	N/A	21%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$70,479	\$75,338	N/A	N/A	7%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$75,720	\$88,306	N/A	N/A	17%
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$561,430	\$159,697	N/A	N/A	-72%
21910 Other Support Services, Students; Service Area Direction	\$0	\$76,435	\$2,600	\$2,637	N/A	-97%	1%
24100 Office of The Principal	\$564,435	\$794,093	\$836,459	\$844,247	50%	6%	1%
Student Instructional Support Total	\$649,365	\$1,108,006	\$2,188,120	\$1,911,569	194%	73%	-13%

School Corporation Expenditures by Expenditure Type
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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$11,900	\$13,391	\$13,973	\$16,740	41%	25%	20%
23150 Board of Education; Legal Services	\$17,627	\$27,445	\$14,040	\$11,526	-35%	-58%	-18%
23210 Executive Administration; Office of The Superintendent	\$150,769	\$190,568	\$181,340	\$170,393	13%	-11%	-6%
23290 Executive Administration; Other Executive Administration Services	\$13,288	\$0	\$0	\$0	-100%	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$77,319	\$163,825	\$227,023	\$156,542	102%	-4%	-31%
25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$491	\$0	N/A	N/A	-100%
25192 Other Fiscal Services; Petty Cash	\$3,993	\$100	\$200	\$0	-100%	-100%	-100%
25195 Other Fiscal Services; Bank Account Service Charge	\$476	\$587	\$0	\$0	-100%	-100%	N/A
25790 Personnel Services; Other Professional Services	\$0	\$1,064	\$1,224	\$1,074	N/A	1%	-12%
25920 Ditch Assessments	\$221	\$444	\$222	\$222	0%	-50%	0%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$65,848	\$65,318	\$64,300	N/A	-2%	-2%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,084,685	\$1,531,741	\$1,587,129	\$1,721,375	59%	12%	8%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,887	\$35,956	\$31,854	\$29,311	398%	-18%	-8%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$60,693	\$139,334	\$175,120	\$92,091	52%	-34%	-47%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,064	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$1,183	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$15,870	\$24,023	\$12,966	N/A	-18%	-46%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$800	\$65,636	\$49,637	N/A	> 500%	-24%
26700 Operation and Maintenance of Plant Services; Insurance	\$101,902	\$117,827	\$190,836	\$169,245	66%	44%	-11%
27010 Student Transportation; Service Area Direction	\$30,500	\$329	\$28,378	\$51,680	69%	> 500%	82%
27100 Student Transportation; Vehicle Operation	\$0	\$0	\$104,746	\$107,876	N/A	N/A	3%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$4,815	\$5,814	\$67,067	\$81,671	> 500%	> 500%	22%
27400 Student Transportation; Purchase of School Buses	\$83,500	\$0	\$42,466	\$84,159	1%	N/A	98%
27500 Student Transportation; Insurance on Buses	\$0	\$7,702	\$202	\$20,217	N/A	162%	> 500%
27700 Student Transportation; Contracted Transportation Services	\$1,196,563	\$1,252,027	\$907,066	\$931,088	-22%	-26%	3%
27910 Student Transportation; Bus Driver Training	\$0	\$957	\$0	\$0	N/A	-100%	N/A
31100 Food Services Operations; Service Area Direction	\$0	\$21,608	\$400	\$24,144	N/A	12%	> 500%
31200 Food Services Operations; Food Preparation and Dispensing	\$251,261	\$507,202	\$321,251	\$434,931	73%	-14%	35%
31400 Food Services Operations; Food Purchases	\$352,712	\$492,642	\$467,206	\$482,639	37%	-2%	3%
31900 Other Food Services	\$15,947	\$37,170	\$78,982	\$76,806	382%	107%	-3%
Overhead and Operational Total	\$3,466,306	\$4,630,251	\$4,596,194	\$4,790,634	38%	3%	4%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$206	N/A	N/A	N/A
33300 Civic Services	\$218,618	\$0	\$0	\$0	-100%	N/A	N/A
33400 Athletic Coaches	\$0	\$229,650	\$227,838	\$231,346	N/A	1%	2%
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$251,946	\$25,088	\$16,936	N/A	-93%	-32%
45100 Building Acquisition, Construction and Improvements	\$76,185	\$600,000	\$61,362	\$543,334	> 500%	-9%	> 500%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$141,828	\$283,656	\$283,656	N/A	100%	0%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$10,485	\$21,548	\$66,604	\$23,937	128%	11%	-64%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$45,161	\$10,937	\$12,820	\$14,070	-69%	29%	10%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$68,739	\$197,415	\$21,755	N/A	-68%	-89%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$70,724	\$47,448	\$57,224	\$25,596	-64%	-46%	-55%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$355,922	\$224,417	\$55,796	\$15,646	-96%	-93%	-72%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$285,000	\$325,000	\$340,000	N/A	19%	5%
52100 Debt Services; Interest on Debt; Bonds	\$417,884	\$129,748	\$92,127	\$77,299	-82%	-40%	-16%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$27,082	\$0	\$0	N/A	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,917,000	\$1,630,000	\$2,237,344	\$1,925,000	0%	18%	-14%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$2,038,500	\$1,430,156	\$1,339,500	N/A	-34%	-6%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Nonoperational Total	\$3,111,979	\$5,706,843	\$5,072,428	\$4,858,281	56%	-15%	-4%
Prorated By Fund							
26491 2007 Account Code - PERF	\$55,986	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$579,929	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$59,361	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,129,468	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,005	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$109,374	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,937,123	\$0	\$0	\$0	N/A	N/A	N/A